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December 1, 1992

**RQ-547**

Opinion Committee

MBJ  
~~File # ML-18145-92~~  
~~ID # 18145~~

File # RQ-00547-DM  
ID # 20646

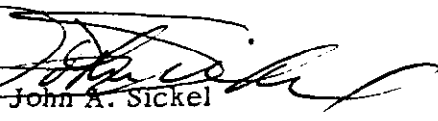
Office of the Attorney General  
Opinion Section  
Supreme Court Building  
Austin, Texas 78701

To Whom It May Concern:

Enclosed please find a request for an opinion from the Van Zandt County Auditor. As I understand it, Mr. Finley is concerned with funds received by the Adult Probation Department, which as you are well aware is a State agency. I am requesting your office write an opinion because the District Attorney's office is defined as a "specialized local entity". As far as I am aware, all funds received by the District Attorney's office are deposited with the County. However, the same is not true of the Adult Probation Department.

Any assistance you can give in this matter will be greatly appreciated.

Sincerely,



John A. Sickel

JAS:gj  
cc: Mr. James Finley, County Auditor

JAMES E. FINLEY  
County Auditor  
Courthouse



## Van Zandt County

COURTHOUSE  
Canton, Texas 75103  
903/567-2171

September 25, 1992

John Sickles, Criminal District Attorney  
Van Zandt County  
202 South Capitol  
Canton, Texas 75103

Dear Sir:

Section 140.003 of the Local Government Code provides the purchasing and financial accounting procedures for district attorneys, juvenile boards, and probation departments all of which are defined as "specialized local entities". Subsection (f) provides:

Each specialized local entity shall deposit in the county treasury of the county in which the entity has jurisdiction the funds the entity receives. The county shall hold, deposit, disburse, invest, and otherwise care for the funds on behalf of the specialized local entity as the entity directs.

I have the following questions with regard to this provision:

- (1) Does "deposit in the county treasury" mean deposit in the county bank account? In considering this question, please bear in mind that the county accounting system is capable of accounting for separate funds even though they are actually deposited in one bank account. All of the county funds are now in one bank account but in our accounting system there are separate funds (accounts) for the general fund, the four road and bridge funds, and several other funds. The funds are commingled at the bank but not in our records.
- (2) Does "the funds the entity receives" mean all funds from any source?
- (3) Does "hold, deposit, disburse, invest, and otherwise care for the funds" mean that the county is to use the same accounting procedures for the specialized local entity funds that it does for county funds? For example, is the county auditor required to countersign a check or warrant as provided in Section 113.043, LGC? Is the county auditor responsible for monitoring the budget for these funds as he/she is for county funds? (See Section 111.092 LGC)

Subsection (g) states that the county auditor "has the same authority to audit funds of the entity that the auditor has with regard to county funds." Does this mean that the auditor has authority (and responsibility) to prescribe accounting procedures for the specialized local entity as he does for the county? Is the auditor responsible for determining that a proposed expenditure of specialized local entity funds is for a legal purpose as he is for expenditures of county funds? (See Section 112.006, LGC) Does the auditor have any responsibility with regard to specialized entity funds or does he simply have the authority, if he chooses, to examine the records of the specialized local entity? If the latter, under what circumstances would or should he conduct such an audit?

If you do not wish to answer the questions posed above, please request an opinion from the Attorney General.

Sincerely,

James E. Finley

cc: Tommy Wallace, Judge  
294th District Court